

Treasury Department of the United States relative to any person.

(g) To employ and fix the compensation of such assistants, deputies, auditors, investigators, clerks, stenographers and other employees as he deems necessary for the administration and enforcement of this sub-title. For the purposes of this sub-section, the terms, conditions and limitations contained in Article 64-A, known as the Merit System, shall be inapplicable and of no force and effect until July 1, 1948; provided, however, that persons employed as provided in this sub-section who shall be thus employed on July 1, 1948, and who shall have been so employed for at least six months prior thereto shall be considered a part of and shall hold their positions in accordance with Article 64-A, known as the Merit System.

(h) To employ in the collection of the tax whenever practicable tokens or prepaid receipts and to sell the same to vendors for use by them, it being hereby declared to be the Legislative intent the use of tokens or prepaid receipts be availed of to the greatest possible extent.

### GENERAL PROVISIONS

302. Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the Comptroller or any deputy, agent, auditor or other officer or employee to divulge or make known in any manner the amount of sales, the amount of tax paid or any other particulars set forth or disclosed in any return required by this sub-title. Nothing herein contained shall be construed to prohibit the publication of statistics so classified as to prevent the identity of particular reports or returns and the items thereof, or the inspection by the legal representatives of the State of the report or return of any taxpayer who shall apply for a review or appeal from any determination or against whom an action or proceeding is about to be instituted or has been instituted to recover any tax or penalty imposed by this sub-title. Reports and returns shall be preserved for two years and thereafter until the Comptroller orders them to be destroyed.

303. When any person is engaged in two or more forms of business in which sales at retail taxable under the provisions of this sub-title are made, such person may, upon the consent of the Comptroller, file a consolidated return covering all of his business activities.